

➤ **Example 8: Flat File Supplier of Motor Vehicle Fuel Return Data for Alpha Oil Company**

This example illustrates the reporting of rack removals of motor vehicle fuel made by position holder, Alpha Oil Company. Reported transactions include taxable rack removals (Schedule 5) of gasoline and gasohol, exports at the rack (Schedule 7) and above the rack (Schedule 7D), removals to the U. S. Armed Forces for use in ships, aircraft or for use outside of California (Schedule 8), removals to train operators (Schedule 10Y), tax-paid fuel exports (Schedule 13A), and a summary transaction for other exempt removals (Schedule S05I). Alpha Oil Company has reportable transactions for gasoline (Product Code 065) and 10% gasohol (Product Code 139).

In the example below, each numbered line represents a line in the report. Each “<tab>” represents a tab delimiter and the “<cr>” represents the carriage return needed to get to the next line. The actual file, unlike the Flat File example below, would not contain Record Type headers, line numbers, explanatory notes or lines between Record Types (transactions).

Filing Format Identifier Record Type

1. FLT<tab>1.0<tab>617856943<tab>000001002<cr>

Header Record Type

2. FE<tab>57123456<tab>24<tab>765432198<tab>20020531<tab>20020501<tab>00<tab><tab>SDR<tab><tab><tab><tab><tab><tab>AL34DF11CO<tab>54SVB2YK14<tab>765432198<tab><tab>T<tab>765432198<tab>000001002<tab>TP<tab>Alpha Oil Company<tab><tab><tab>PO Box 123<tab><tab>Sacramento<tab>CA<tab>95814<tab><tab>CN<tab>Dave Johnson<tab>916<tab>2223333<tab>1234<tab>916<tab>2223334<tab><tab>djohnson@alphaoil.com<tab>EA<tab>Don D. Doe<tab>916<tab>2224444<tab>4321<tab>916<tab>2224445<tab><tab>dddoe@alphaoil.com<cr>

Line Item Record Type

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Summary Schedule Record Type

8. FI<tab>57123456<tab>24<tab>765432198<tab>20020531<tab>20020501<tab>00<tab><tab>SDR<tab>S05I<tab>139<tab>S<tab>8005<tab>GA<tab><tab><tab><tab><tab>CA<cr>

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31. FS<tab>57123456<tab>24<tab>765432198<tab>20020531<tab>20020501<tab>00<tab><tab>SDR<tab>8<tab>065<tab><tab><tab><tab><tab>24<tab>456789123<tab>J<tab><tab>T33CA8765<tab>CA<tab><tab><tab><tab><tab>20020521<tab>12525<tab>GA<tab>8150<tab>GA<tab>8105<tab>GA<tab>8150<tab>000001002<tab><tab><tab>JJ Trucking<tab>US Gov't (Navy)<cr>
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➤ **Example 8: Paper Supplier of Motor Vehicle Fuel Return for Alpha Oil Company**

SUPPLIER OF MOTOR VEHICLE FUEL TAX RETURN (FORM: BOE – 501- PS)

DUE ON OR BEFORE June 30, 2002	FOR May 2002	
PS	MT	YOUR ACCOUNT NO. 57-123456

BOARD USE ONLY		
RR-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

Mail To:

BOARD OF EQUALIZATION
FUEL TAXES DIVISION
P0 BOX 942879
SACRAMENTO, CA 94279-6135

Alpha Oil Company
PO Box 123
Sacramento, CA 95814

READ INSTRUCTIONS
BEFORE PREPARING

Make changes if name
or address in incorrect

As a supplier of motor vehicle fuel in California, you are required to report all imports, exports, blending, and terminal rack removals of motor vehicle fuel in this state.

REPORT WHOLE GALLONS ONLY	Motor Vehicle Fuel
1. Taxable Gallons:	113,408
2. Rate of Tax Per Gallon:	.18
3. Total Tax Due:	20,413
4. Penalty: (Multiply Line 3 by 10% (0.10) if payment made after due date shown above)	-
5. Interest: (Multiply Line 3 by ____ % per month, times the number of months the payment is delayed) (____ % per annum is due if payment is made after due date shown above)	-
6. Total Amount Due and Payable: (Add Lines 3, 4, and 5)	\$20,413

I hereby certify that this return, including all accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

PRINT/TYPE NAME AND TITLE	SIGNATURE	PHONE NUMBER	DATE
Dave Johnson	Dave Johnson	(916) 222-3333	6/28/02

MAKE YOUR CHECK OR MONEY ORDER PAYABLE TO THE STATE CONTROLLER'S OFFICE.

Always write your account number on your check or money order. Make a copy of this document for your records.

Tax Computation Worksheet

This worksheet should be used to help you complete your return and calculate the tax due. Do not send this worksheet with your return.

A Taxable Transactions:	From Schedule	A All Other Motor Vehicle Fuel	B Aviation Gasoline
1. Fuel Removed Subject to Tax: (Enter from Schedule 5)	5	129,412	
2. Untaxed Fuel Products Blended with, or Added to Fuel, Resulting in a Product Which is Used as, or is Usable as Taxable Fuel: (Enter from Schedule 5W)	5W		
3. Ex-tax Gallons of Blendstock Resold to Persons Not Furnishing an Exemption Certificate: (Enter from Schedule 5S)	5S		
4. Imports of Ex-tax Fuel Products Below the Terminal Rack: (Enter from Schedule 3X)	3X		
5. Miscellaneous Fuel Transactions Subject to Tax: (Enter from Schedule SO2A)	SO2A		
6. Sub-Total of Transactions Subject to Tax: (Add Lines 1 through 5 for each Column)		129,412	
7. Total Transactions Subject to Tax: (Add Line 6, Columns A and B)			129,412

B Tax-Paid Credits:	From Schedule	A All Other Motor Vehicle Fuel	B Aviation Gasoline
1. Tax-Paid Fuel Exported: (Enter from Schedule 13A)	13A	16,004	
2. Tax-Paid Fuel Sold to a Consulate Officer or Employee by Credit Card: (Enter from Schedule 13B)	13B		
3. Total Other Tax-Paid Credits: (Enter from Schedule SO3A)	SO3A		
4. Sub-Total of Tax-Paid Credits: (Add Lines 1 through 3 for each Column)		16,004	
5. Total Tax-Paid Credits: (Add Line 4, Columns A and B)			16,004

Tax Computation Worksheet (continued)

C.**Taxable Gallons Computation**

1. Total Transactions Subject to Tax: (Enter from Line 7, Section A)	129,412
2. Less: Total Tax-Paid Credits: (Enter from Line 5, Section B)	16,004
3. Taxable Gallons: (Subtract Line 2 from Line 1. This must not be a negative amount. Enter on Line 1 on the front of the return)	113,408

D.**Prepayment Accounts Only – Penalty and Interest Calculation**

1. Total Tax Due: (Enter from Line 3 of the front of the return)	
2. Less: Tax Prepayment: (Enter amount of prepayment for the period)	
3. Remaining Tax Due: (Subtract Line 2 from Line 1)	
4. Penalty: (Multiply Line 3 by 10% (.10) if payment made after the due date. Enter this amount on Line 4 on the front of the return.)	
5. Interest: (Multiply Line 3 by ____ % per month, times the number of months the payment is delayed (____ % per annum is due if payment is made after due date shown above) . Enter this amount on Line 5 on the front of the return.)	

December 2003

Disbursement Schedule

Page 1 of 1

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name Alpha Oil Company	(b) Account Number PS MT 57-123456	(c) Schedule Code 10Y	(d) Product Code 065	(e) Month/Year May 2002
---------------------------------------	---------------------------------------	--------------------------	-------------------------	----------------------------

* See attached list for Schedule, Product, and Mode Codes

Disbursement Schedule

Page 1 of 1

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name Alpha Oil Company	(b) Account Number PS MT 57-123456	(c) Schedule Code 13A	(d) Product Code 065	(e) Month/Year May 2002
---------------------------------------	---------------------------------------	--------------------------	-------------------------	----------------------------

* See attached list for Schedule, Product, and Mode Codes

December 2003

Disbursement Schedule

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name Alpha Oil Company	(b) Account Number PS MT 57-123456	(c) Schedule Code 5	(d) Product Code 065	(e) Month/Year May 2002
---------------------------------------	---------------------------------------	------------------------	-------------------------	----------------------------

* See attached list for Schedule, Product, and Mode Codes

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Buyer's Name	(6) Buyer's FEIN	(7) Document Date	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin (TCN or State/Province)	Destination (TCN or State/Province)							
JJ Trucking	456789123	J	T-33-CA-8765	CA	Tim's Gas Station	984521222	05/04/02	12345	8,155	8,100	8,155
JJ Trucking	456789123	J	T-33-CA-8765	CA	Doug's Gas Station	984533333	05/09/02	12395	8,100	8,045	8,100
JJ Trucking	456789123	J	T-33-CA-8765	CA	Tony's Gas Station	984544444	05/15/02	12475	8,199	8,150	8,199
JJ Trucking	456789123	J	T-94-CA-9876	CA	Cindy's Gas Station	984521333	05/06/02	98761555	8,115	8,100	8,115
JJ Trucking	456789123	J	T-94-CA-9876	CA	Dan's Gas Station	984521444	05/16/02	9876265	8,029	8,010	8,029
JJ Trucking	456789123	J	T-94-CA-9876	CA	Ron's Gas Station	984521555	05/26/02	9876365	8,111	8,100	8,111
E & B Trucking	567891234	J	T-94-CA-9876	CA	Karen's Gas Station	984521667	05/06/02	9876150	8,055	8,030	8,055
E & B Trucking	567891234	J	T-94-CA-9876	CA	Karen's Gas Station	984521667	05/16/02	9876269	8,039	8,020	8,039
E & B Trucking	567891234	J	T-94-CA-9876	CA	Karen's Gas Station	984521667	05/26/02	9876370	8,005	8,000	8,005
EK Trucking	556789123	J	T-77-CA-9877	CA	Carl's Fuel Station	154454545	05/04/02	123455	8,155	8,100	8,155
EK Trucking	556789123	J	T-77-CA-9877	CA	Carl's Fuel Station	154454545	05/09/02	123459	8,100	8,045	8,100
								Total			89,063

260

Disbursement Schedule

Page_1_of_1

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name Alpha Oil Company	(b) Account Number PS MT 57-123456	(c) Schedule Code 5	(d) Product Code 139	(e) Month/Year May 2002
---------------------------------------	---------------------------------------	------------------------	-------------------------	----------------------------

* See attached list for Schedule, Product, and Mode Codes

December 2003

Disbursement Schedule

Page 1 of 1

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name Alpha Oil Company	(b) Account Number PS MT 57-123456	(c) Schedule Code 7	(d) Product Code 065	(e) Month/Year May 2002
---------------------------------------	---------------------------------------	------------------------	-------------------------	----------------------------

* See attached list for Schedule, Product, and Mode Codes

Disbursement Schedule

Page 1 of 1

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name Alpha Oil Company	(b) Account Number PS MT 57-123456	(c) Schedule Code 7D	(d) Product Code 065	(e) Month/Year May 2002
---------------------------------------	---------------------------------------	-------------------------	-------------------------	----------------------------

* See attached list for Schedule, Product, and Mode Codes

Disbursement Schedule

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name Alpha Oil Company	(b) Account Number PS MT 57-123456	(c) Schedule Code 8	(d) Product Code 065	(e) Month/Year May 2002
---------------------------------------	---------------------------------------	------------------------	-------------------------	----------------------------

* See attached list for Schedule, Product, and Mode Codes

Disbursement Schedule

Page 1 of 1

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name	(b) Account Number	(c) Schedule Code	(d) Product Code	(e) Month/Year
Alpha Oil Company	PS MT 57-123456	S05I	139	May 2002

* See attached list for Schedule, Product, and Mode Codes

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➤ ***Example10: Flat File Supplier of Motor Vehicle Fuel Data for Hardt Oil Company***

This example illustrates the reporting of rack removals of motor vehicle fuel made by position holder, Hardt Oil Company. Reported transactions include taxable rack removals (Schedule 5), exports at the rack (Schedule 7), removals to the U. S. Armed Forces for use in ships, aircraft or for use outside of California (Schedule 8), removals to train operators (Schedule 10Y), a summary transaction for a removal on which tax had been previously paid or other tax-paid fuel credit (Schedule S03A), and a summary transaction for other exempt removals (Schedule S05I). Hardt Oil Company has reportable transactions for gasoline (Product Code 065).

In the example below, each numbered line represents a line in the report. Each “<tab>” represents a tab delimiter and the “<cr>” represents the carriage return needed to get to the next line. The actual file, unlike the Flat File example below, would not contain Record Type headers, line numbers, explanatory notes or lines between Record Types (transactions).

Filing Format Identifier Record Type

1. FLT<tab>1.0<tab>617856943<tab>000001004<cr>

Header Record Type

2. FE<tab>57456789<tab>24<tab>659876543<tab>20020531<tab>20020501<tab>00<tab><tab>SDR<tab><tab><tab><tab><tab><tab>WS12TOIL98<tab>54SVB2YK12<tab>659876543<tab><tab>T<tab>659876543<tab>000001004<tab>TP<tab>Hardt Oil Company<tab><tab><tab>PO Box 456<tab><tab>Sacramento<tab>CA<tab>95848<tab><tab>CN<tab>Steve Smith<tab>916<tab>3332222<tab>1234<tab><tab><tab><tab><tab>stevesmith@hardtoil.com<tab>EA<tab>Eve Smith<tab>916<tab>3332255<tab>4321<tab><tab><tab><tab>evesmith@hardtoil.com<cr>

Line Item Record Type

3. FG<tab>57456789<tab>24<tab>659876543<tab>20020531<tab>20020501<tab>00<tab><tab>SDR<tab>L00001<tab>GA<tab>Billed<tab>56753<cr>
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6. FG<tab>57456789<tab>24<tab>659876543<tab>20020531<tab>20020501<tab>00<tab><tab>SDR<tab>L00004<tab>USD<tab>Int<tab>0<cr>
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Summary Schedule Record Type

8. FI<tab>57456789<tab>24<tab>659876543<tab>20020531<tab>20020501<tab>00<tab><tab>SDR<tab>S03A<tab>065<tab>S<tab>8050<tab>GA<tab><tab><tab><tab><tab>CA<cr>
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Schedule Record Type

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➤ **Example10: Paper Supplier of Motor Vehicle Fuel Data for Hardt Oil Company**

SUPPLIER OF MOTOR VEHICLE FUEL TAX RETURN (FORM: BOE – 501 – PS)

DUE ON OR BEFORE June 30, 2002	FOR May 2002	
PS	MT	YOUR ACCOUNT NO. 57-456789

BOARD USE ONLY		
RR-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

Mail To:

BOARD OF EQUALIZATION
FUEL TAXES DIVISION
P0 BOX 942879
SACRAMENTO, CA 94279-6135

Hardt Oil Company
PO Box 456
Sacramento, CA 95848

READ INSTRUCTIONS
BEFORE PREPARINGMake changes if name
or address in incorrect

As a supplier of motor vehicle fuel in California, you are required to report all imports, exports, blending, and terminal rack removals of motor vehicle fuel in this state.

REPORT WHOLE GALLONS ONLY		Motor Vehicle Fuel
1. Taxable Gallons:		56,753
2. Rate of Tax Per Gallon:		.18
3. Total Tax Due:		10,216
4. Penalty: (Multiply Line 3 by 10% (0.10) if payment made after due date shown above)		-
5. Interest: (Multiply Line 3 by ____ % per month, times the number of months the payment is delayed) (____ % per annum is due if payment is made after due date shown above)		-
6. Total Amount Due and Payable: (Add Lines 3, 4, and 5)		\$10,216

I hereby certify that this return, including all accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

PRINT/TYPE NAME AND TITLE	SIGNATURE	PHONE NUMBER	DATE
Steve Smith	Steve Smith	(916) 333-2222	6/29/02

MAKE YOUR CHECK OR MONEY ORDER PAYABLE TO THE STATE CONTROLLER'S OFFICE.

Always write your account number on your check or money order. Make a copy of this document for your records.

Tax Computation Worksheet

This worksheet should be used to help you complete your return and calculate the tax due. Do not send this worksheet with your return.

A. Taxable Transactions:	From Schedule	A All Other Motor Vehicle Fuel	B Aviation Gasoline
1. Fuel Removed Subject to Tax: (Enter from Schedule 5)	5	64,803	
2. Untaxed Fuel Products Blended with, or Added to Fuel, Resulting in a Product Which is Used as, or is Usable as Taxable Fuel: (Enter from Schedule 5W)	5W		
3. Ex-tax Gallons of Blendstock Resold to Persons Not Furnishing an Exemption Certificate: (Enter from Schedule 5S)	5S		
4. Imports of Ex-tax Fuel Products Below the Terminal Rack: (Enter from Schedule 3X)	3X		
5. Miscellaneous Fuel Transactions Subject to Tax: (Enter from Schedule SO2A)	SO2A		
6. Sub-Total of Transactions Subject to Tax: (Add Lines 1 through 5 for each Column)		64,803	
7. Total Transactions Subject to Tax: (Add Line 6, Columns A and B)			64,803

B. Tax-Paid Credits:	From Schedule	A All Other Motor Vehicle Fuel	B Aviation Gasoline
1. Tax-Paid Fuel Exported: (Enter from Schedule 13A)	13A		
2. Tax-Paid Fuel Sold to a Consulate Officer or Employee by Credit Card: (Enter from Schedule 13B)	13B		
3. Total Other Tax-Paid Credits: (Enter from Schedule SO3A)	SO3A	8,050	
4. Sub-Total of Tax-Paid Credits: (Add Lines 1 through 3 for each Column)		8,050	
5. Total Tax-Paid Credits: (Add Line 4, Columns A and B)			8,050

Tax Computation Worksheet (continued)

C. Taxable Gallons Computation	
1. Total Transactions Subject to Tax: (Enter from Line 7, Section A)	64,803
2. Less: Total Tax-Paid Credits: (Enter from Line 5, Section B)	8,050
3. Taxable Gallons: (Subtract Line 2 from Line 1. This may not be a negative amount. Enter on Line 1 on the front of the return)	56,753

D. Prepayment Accounts Only – Penalty and Interest Calculation	
1. Total Tax Due: (Enter from Line 3 of the front of the return)	
2. Less: Tax Prepayment: (Enter amount of prepayment for the period)	
3. Remaining Tax Due: (Subtract Line 2 from Line 1)	
4. Penalty: (Multiply Line 3 by 10% (.10) if payment made after the due date. Enter this amount on Line 4 on the front of the return.)	
5. Interest: (Multiply Line 3 by ____ % per month, times the number of months the payment is delayed) (____ % per annum is due if payment is made after due date shown above). Enter this amount on Line 5 on the front of the return.	

December 2003

Disbursement Schedule

Page 1 of 1

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name Hardt Oil Company	(b) Account Number PS MT 57-456789	(c) Schedule Code 5	(d) Product Code 065	(e) Month/Year May 2002
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* See attached list for Schedule, Product, and Mode Codes

Disbursement Schedule

Page 1 of 1

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name Hardt Oil Company	(b) Account Number PS MT 57-456789	(c) Schedule Code 7	(d) Product Code 065	(e) Month/Year May 2002
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* See attached list for Schedule, Product, and Mode Codes

Disbursement Schedule

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name Hardt Oil Company	(b) Account Number PS MT 57-456789	(c) Schedule Code 8	(d) Product Code 065	(e) Month/Year May 2002
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* See attached list for Schedule, Product, and Mode Codes

Disbursement Schedule

Page 1 of 1

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name Hardt Oil Company	(b) Account Number PS MT 57-456789	(c) Schedule Code S03A	(d) Product Code 065	(e) Month/Year May 2002
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* See attached list for Schedule, Product, and Mode Codes

Disbursement Schedule

(If additional space is needed, please photocopy the schedule before making entries.)

December 2003

(a) Company Name Hardt Oil Company	(b) Account Number PS MT 57-456789	(c) Schedule Code S05I	(d) Product Code 065	(e) Month/Year May 2002
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* See attached list for Schedule, Product, and Mode Codes